



STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC: 81)
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KATHLEEN CONNELL
State Controller, Sacramento

JAMES E. SPEED
Executive Director

REVISED 9/11/01

PUBLIC AGENDA NOTICE STATE BOARD OF EQUALIZATION MEETING -- CANCELLED SEPTEMBER 12-13, 2001 450 N STREET, CAPITOL SQUARE, SACRAMENTO

WEDNESDAY, SEPTEMBER 12, 2001 - BOARD COMMITTEE MEETINGS*

Board Committees Convene at 9:30 a.m.

***Legislative Committee - Mr. Klehs, Chair - Room 122**

Ms. Margaret Shedd, Staff - (916) 322-2376

Pending and Proposed Legislation Affecting Board Programs

***Customer Services & Administrative Efficiency Committee - Mr. Chiang, Chair- Room 121**

Mr. Bob Austin, Staff - (916) 445-8677

2002-03 Budget Change Proposals; Recruitment Program Plan

***Business Taxes Committee - Mr. Parrish, Chair – Room 121**

Mr. Ramon Hirsig, Staff - (916) 445-1441

[Proposed Revisions to Compliance Policy and Procedures Manual Chapter 3 \(Account Maintenance\); Proposed Revisions to Compliance Policy and Procedures Manual Chapter 4 \(Security\); Proposed Revisions to Compliance Policy and Procedures Manual Chapter 6 \(Closeouts, Clearances\)](#)

Board Convenes Upon Adjournment of the Business Taxes Committee

- Corporate Franchise and Personal Income Tax Appeals Hearings

Board Committee Convenes at 1:30 p.m.

***Property Tax Committee – Dr. Connell, Chair - Room 121**

Mr. Richard Johnson, Staff - (916) 445-1516

Property Tax Rules on Local Roll Procedures; Valuation of Section 515 Low-Income Housing Properties

Board Convenes Upon Adjournment of the Property Tax Committee

- Public Hearings

Proposed Adoption of Rule 206, Assessment of Artificial Satellites - Rule 206 interprets section 14 of Article XIII of the California Constitution and section 201 of the Revenue and Taxation Code to make it clear that artificial satellites permanently located in outer space do not have a tax situs in this state for purposes of the property tax.

Proposed Adoption to Rule 305.3, Application for Equalization Under Revenue & Taxation Code § 469 - Rule 305.3 is proposed to be added to interpret and make specific the equalization provisions of Revenue and Taxation Code section 469. The rule is necessary due to the considerable uncertainty regarding the right of an assessee to review, equalization and adjustment of all property at the location of the assessee's profession, trade or business when the result of an audit discloses property subject to escape assessment.

Proposed Amendment to Rule 905, Assessment of Electric Generation Facilities - Rule 905 will be amended to provide that electric generation facilities with a generating capacity over 50 megawatts and owned or used by an electrical corporation as defined in the Public Utilities Code will be state assessed property. The amendments would exclude certain small qualifying facilities and qualifying cogeneration facilities from state assessment. When the amendments are effective, certain facilities, currently locally assessed, will be state assessed.

Proposed Amendment to Regulation 1660, Leases of Tangible Personal Property – In General - The purpose of the proposed amendments is to interpret, implement, and make specific Revenue and Taxation Code section 6011. These amendments are necessary to provide guidance to that portion of the public which is affected by this statute.

Proposed Amendment to Regulation 1661, Leases of Mobile Transportation Equipment - The purpose of the proposed amendments is to interpret, implement, and make specific Revenue and Taxation Code section 6006. These amendments are necessary to provide guidance to that portion of the public which is affected by this statute.

- Business Taxes Appeals Hearings

THURSDAY, SEPTEMBER 13, 2001 - BOARD MEETING**

Board Convenes at 9:30 a.m. - Room 121

- CLOSED SESSION: Settlements (R & T Code § 7093.5, 7093.5(b)(3), 30459.1 and 50156.11); Pending Litigation: Eisenhower Medical Center, et al. v. State Board of Equalization, et al. (Govt. Code § 11126 (e)); Personnel Matters (Govt. Code § 11126 (a))
- Special Presentation: Presentation of Retirement Resolution
- Administrative Session: Executive Director's Report; Board Committee Reports; Proposed 2002 Board Workload Plan; **CONSENT**: Retirement Resolutions; Adoption of Board Meeting Minutes; Calendar Year 2002 Interstate User Fuel Tax Rate – AB 1269; 2001-02 Emergency Telephone Users Surcharge Rate; Proposed Base Fee Rates
- Chief Counsel Matters: Authorization to Publish Conflict of Interest Code, 6001 General Provisions; Adoption of Changed Version of Sales and Use Tax Regulation, 1642, Bad Debts; Authorization to Release Changed Version of Cigarette & Tobacco Products Tax Regulations 4022, 4026, 4027, 4034, 4041, 4063.5, 4081 and 4091
- Business Taxes Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Redeterminations; Credits, Cancellations or Claims for Refunds; Relief of Penalty; Petitions for Rehearing; Memo Opinion
- Corporate Franchise and Personal Income Tax Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing; Decisions

- Homeowner and Renter Property Tax Assistance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Decisions; Petitions for Rehearing
- Special Taxes Matters: Refunds; Redeterminations; Relief of Penalty
- Property Taxes Non-Appealance Matters: Unitary Assessments; Audits; Private Railroad Car Tax Write-Offs
- Business Taxes Appeals Hearings

Deborah Pellegrini, Chief
Board Proceedings Division

*Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

**Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

If substantial revisions to the published text of the regulations are approved at the hearing, the regulations will be re-published for a new hearing date. If only revisions sufficiently related to the published text of the regulations are approved, a notice containing these revisions will be mailed to those persons that commented orally or in writing or that asked to be informed of such revisions. The notice will be mailed at least 15 days prior to the scheduled Board adoption of the regulations to allow them time for additional comments.

Agenda items occur sequentially. When circumstances warrant, the Chairman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394 to make special arrangements.

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